

February 3, 2012

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LAND PROTECTION DIVISION
DEPARTMENT OF ENVIRONMENTAL QUALITY

Certified Mail CM/RRR (7008 0150 0001 9140 0806)

Amy Brittain
Site Remediation Section
Land Protection Division
Oklahoma Department of Environmental Quality
P. O. Box 1677
Oklahoma City, OK 73101-1677

Re: Former Wilcox Oil Company Refinery, Bristow, Oklahoma
Response on Behalf of EPEC Oil Company Liquidating Trust

Dear Ms. Brittain:

We have received your letter of October 31, 2011 concerning the above-referenced site. As you know, we also met with you and others with the Oklahoma Department of Environmental Quality (ODEQ) on December 14, 2011. At that meeting, you provided us information and documents concerning the site, and we obtained other documents from the files of ODEQ and EPA Region 6 following that meeting. We have carefully reviewed that information and those documents, and for the reasons provided below, we must respectfully decline to participate in the investigation and remediation of the site.

Wilcox Oil Company, Tenneco Oil Company, EPEC Oil Company, and the EPEC Oil Company Liquidating Trust

As you indicated in your October 31 letter, the site, at least in part, was formerly a refinery that was owned and operated by Wilcox Oil Company. In the early 1960s, Wilcox Oil Company sold the refinery and the associated real property. In 1964, after Wilcox Oil Company's sale of the refinery, WCX Company purchased the assets of Wilcox Oil Company. In July 1964, WCX Company was re-named Wilcox Oil Company, and that Wilcox Oil Company was merged into Tenneco Oil Company in 1965. In the 1994 Preliminary Assessment prepared by ODEQ, ODEQ recognized that Wilcox Oil Company had owned and operated the refinery until November 1963 and that a Wilcox Oil Company had been merged into Tenneco Oil Company in the 1960s. *Preliminary Assessment of the Wilcox Oil Company located in Bristow, Creek County, Oklahoma*, December 15, 1994, pp 5-6.

Following these events, Tenneco Oil Company was renamed as EPEC Oil Company in the mid-1990s, and on December 18, 1998, EPEC Oil Company was dissolved pursuant to Delaware law. As part of the dissolution process, EPEC Oil Company created the EPEC Oil Company Liquidating Trust on March 9, 2001 to facilitate the liquidation and orderly wind up of

the business and affairs of EPEC Oil Company. Pursuant to the trust agreement, the trustee for the EPEC Oil Company Liquidating Trust is authorized to resolve claims asserted against EPEC Oil Company, so long as such claims were asserted on or before December 18, 2008 (referred to as the "Claims Assertion Date" in the trust agreement).

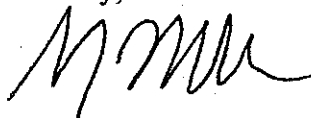
Wilcox Refinery Claim is After the Claims Assertion Date.

We have reviewed the documents provided by ODEQ and EPA and our internal files and documents, and we can find no record that ODEQ, EPA, or anyone else asserted any claim or provided any notice concerning this site to any Tenneco or El Paso entity prior to your October 31, 2011 letter. I also asked that question in our December 14 meeting, and I believe your response was that no such notice or claim had been provided or asserted by ODEQ prior to your letter. This is despite the fact that by December 15, 1994, fourteen years before the Claims Assertion Date, ODEQ had noted in one of its own reports that Tenneco Oil Company was a successor-by-merger to Wilcox Oil Company and that Tenneco Oil Company still had operations in Oklahoma. *Preliminary Assessment of the Wilcox Oil Company located in Bristow, Creek County, Oklahoma*, December 15, 1994, pp 5-6. This same information was also noted in the March 1997 report prepared for EPA Region 6. *Expanded Site Inspection Report, Wilcox Oil Company, Bristow, Creek County, OK, EPA CERCLA I.D. No.: OKD001010917*, March 1997, page 2-3.

As noted above, your October 31, 2011 letter is almost three years after the Claims Assertion Date. As such, the trustee for the EPEC Oil Company Liquidating Trust does not have the authority to participate in the investigation or the remediation of the site, and therefore, we must respectfully decline to participate in the investigation or remediation of the site.

If you wish to discuss or have any questions, please contact me at (713) 420-2336.

Sincerely,



Scott J. Miller
Senior Counsel
Representing the Trustee for the
EPEC Oil Company Liquidating Trust

cc: Barbara Rausch, Esq. (ODEQ)